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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.204 OF 2006

The Commissioner of Central
Excise & Customs ..Appellant

Vs.
M/s.Gujarat Sico Textiles P.Ltd...Respondents

Mr. R.V.Desai, Senior Counsel with Mr. K.R. Chaudhari and Mr. R.C. Master for the Appellant.
Mr. Madhur R. Baya, for Respondents

CORAM: F.I. REBELLO &
J.P.DEVADHAR,JJ.
DATED: 2ND AUGUST, 2007

P.C.:

1. The Revenue had relied on the judgment of the Tribunal. The Apex Court has since then decided the matter which is reported in **Virlon Textile Mills Ltd. vs. Commissioner of C.Ex. Mumbai, 2007 (211) E.L.T. 353 (S.C.).** In view of the said judgment the question of law as framed will not survive. Hence Appeal is dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**